Attorney
Docket No.: AK-525XX

### DECLARATION AND POWER OF ATTORNEY

# As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

#### LUBRICATING OIL COMPOSITION FOR INDUSTRIAL MACHINERY AND EQUIPMENT

The sp	ecification	of	which	(check	one)	:
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- /deposited on Sept. 25, 2006 as Application No. 10/594,290; amended on Sept. 25, 2006 (if applicable).
- [X] was filed as PCT International Appl. No. <a href="PCT/JP2005/006410">PCT/JP2005/006410</a> on <a href="25 March 2005">25 March 2005</a>, and was amended under PCT Article 19 on <a href="25 Color: 18th Applicable">(if applicable)</a>.
- I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.
- I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations §1.56.

I hereby claim foreign priority benefits under Title 35, USC §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign App	lication(s)	Date Filed	Priority Claim	med
2004-090218	JAPAN	25 March 2004	_ [X]	[ ]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-090240	JAPAN	25 March 2004	_ [X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-108185	JAPAN	31 March 2004	_ [X]	[ ]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-108503	JAPAN	31 March 2004	_ [X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-106674	JAPAN	31 March 2004	_ [X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-108180	JAPAN	31 March 2004	_ [X]	[ ]
(Number)	(Country)	(Day/Month/Year)	Yes	No

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EV 560127855 US

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Prior Foreign Ap	plication(s) (cont'd)	Date Filed	Priority Claimed	
2004-106670	JAPAN	31 March 2004	_ [X] []	
(Number)	(Country)	(Day/Month/Year)	Yes No	
2004-108178	JAPAN	31 March 2004	_ [X] []	
(Number)	(Country)	(Day/Month/Year)	Yes No	
2004-106664	JAPAN	31 March 2004	_ [X] []	
(Number)	(Country)	(Day/Month/Year)	Yes No	
2004-108502	JAPAN	31 March 2004	_ [X] []	
(Number)	(Country)	(Day/Month/Year)	Yes No	
2004-132155	JAPAN	31 March 2004	_ [X] []	
(Number)	(Country)	(Day/Month/Year)	Yes No	

I hereby claim the benefit under Title 35, USC §119(e) of any United States provisional application(s) listed below:

(Application Number) (Filing Date)

I hereby claim the benefit under Title 35 USC §120 of any United States or International
application(s) listed below and insofar as the subject matter of each of the claims of
this application is not disclosed in the prior United States application in the manner
provided by the first paragraph of Title 35 USC §112, I acknowledge the duty to disclose
material information as defined in Title 37, Code of Federal Regulations, §1.56 which
occurred between the filing date of the prior application and the national or PCT

(Application No.)	(Filing Date)	(Patented/pending/abandoned)
(Application No.)	(Filing Date)	(Patented/pending/abandoned)

**POWER OF ATTORNEY:** As a named inventor, I hereby appoint the Attorneys associated with **Customer Number 00207** to prosecute this application and transact all business connected therewith in the Patent and Trademark Office, and to file with the USRO any International Application based thereon.

The following Attorneys are associated with Customer Number 00207:

Stanley M. Schurgin, Reg. No. 20,979 Charles L. Gagnebin III, Reg. No. 25,467 Victor B. Lebovici, Reg. No. 30,864 Holliday C. Heine, Reg. No. 34,346

international filing date of this application:

(Application Number)

Gordon R. Moriarty, Reg. No. 38,973 Beverly E. Hjorth, Reg. No. 32,033 Richard E. Gamache, Reg. No. 39,196 Thomas O. Hoover, Reg. No. 32,470

(Filing Date)

Attorney

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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x Sataya Tdy	x October 24, 2006			

Full Name of Second/Joint Inventor: Yukiharu BEPPU			
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* Ynkilaru Beppu.		X October 24, 2006	

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Full Name of Fourth/Joint Inventor: Masahiro HATA			
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* Masahiro Hata * October 24, 2006			

Full Name of Fifth/Joint Inventor: Eiji AKIYAMA			
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signature: (Please sign and date x Giji Akiyama	Date signed: ** October 24, 2006		